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Challenges and Opportunities for the Implementation of Internal Audit to Realize Good University Governance in Private Universities in Central Java

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ABSTRACT

This study aims to investigate the efforts and commitments, challenges, and opportunities for the implementation of financial internal audits at Private Universities in Central Java. This study used a qualitative method by conducting interviews with members of the Internal Supervisory Unit at four private universities in Central Java that were accredited as superior. Private universities' efforts and commitments were analyzed using institutional work theory, while challenges and opportunities were analyzed using institutional logic theory. The results showed that private universities' efforts to implement financial internal audits were realized with the motivation to implement Government regulations related to the accreditation of private universities. The commitment of private universities is indicated by the preparation of Standards of Operations (SOPs) for the implementation of internal audits and the inculcation of organizational culture. The challenges faced by private universities are limited human resources and information system technology. The opportunities that private universities have are an independent internal audit body and the Rector's open and transformative leadership style. The implementation of internal financial audits at private universities requires effort and commitment from the Rector and members of the organization to face challenges both from within and from outside.

Keywords: Financial Internal Audit, Institutional Work, Institutional Logic

INTRODUCTION

Internal audit assists the organization in its efforts to achieve its objectives with a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and organizational governance processes. An internal audit is an independent assessment function within an organization to test and evaluate organizational activities carried out (Tugiman, 2006). The purpose of an internal audit is to assist organizational management in providing effective accountability. The scope of the internal audit function includes all stages of the organization's activities (Boynton, Johnson, & Kell, 2003).

Salbiyatul's (2021) statement also revealed the importance of the internal audit function in an organization, namely ensuring that the organization has complied with applicable legal regulations, providing an assessment of organizational performance, and providing recommendations.

Recommendations provided by internal auditors are input and evaluation materials to reduce risks and at the same time are expected to improve organizational competence in a sustainable manner (Economic Education et al. nd). A strong Internal Auditor function in the organization will reduce the vulnerability of *fraud* risk, bad reputation, and disruption in operational activities (Vella, 2021).

Higher Education as an Educational entity is also a form of organization that has the same position and needs as other forms of business entities, namely to maintain its survival in the midst of competition with other Universities. The important function of internal audit in an organization cannot be separated from the function of internal audit in Higher Education, namely to ensure academic quality and determine whether or not the internal control system in Higher Education (Nofrita et al. 2019).

Central Java as one of the large provinces in Central Java has 233 private colleges spread throughout the City Regencies in Central Java (LLDIKI Dashboard Region VI, 2023). The phenomenon that occurs is the rise of private universities that are closed and *merged* with other private universities due to several indicators, one of which is related to governance (Pamong). According to Ariani (2017), universities strive to improve the quality of education by paying attention to various technical and other problems related to planning, funding, efficiency, and effectiveness of the education system.

The management that must be carried out is the management of Higher Education resources. One of the university resources that must be managed properly is financial resources, where finance is a resource used to run operations at universities (Ariani, 2017). Ariani (2017) also revealed that many universities are threatened with bankruptcy and one of the problems that arise is related to financial management that is not transparent and accountable.

Good University Governance (GUG) is a form of applying the basic principles of Good Governance in the system and process of managing higher education institutions, by going through an adjustment process that is upheld by the implementation of higher education in particular and education in general (Wijatno, 2009). Five principles of Good University Governance (GUG) are applied by universities, namely transparency, accountability, responsibility, independence, and fairness. By applying these principles, it is expected that universities can improve the quality of their universities and be able to prevent fraud (Wijatno, 2009)

This study analyzes the challenges and opportunities faced by private universities in the context of implementing internal audits in their organizations. The implementation of an internal audit of finance by the organization is strongly influenced by the set of systems, structure, governance, and culture in the organization. These elements are called institutional logic that distinguishes one organization from another (Lepoutre and Valente, 2012). Institutional logic in an organization will be different from other organizations. Institutional logic is able to analyze the behavior of each individual related to the perspectives and motivations formed and influenced by symbolic carriers and material carriers. Symbolic carriers contain rules, norms, and belief systems embedded in institutional logics while material carriers are in the form of routines, kinship relationships, and artificially emerging and forming institutional logics (Lepoutre and Valente, 2012). The concept of institutional logic is used to explain how each individual in the organization will adjust to the implementation of the internal audit function and at the same time see the challenges and opportunities faced by the organization of private universities.

The role of the internal audit function in private colleges also continues to change along with the changes that occur in the educational environment. These changes in function have an impact on changes in the internal audit process at private universities in Central Java. The change requires the adaptation process of all the components of private universities, especially the internal audit function. The changes involve various parties, both from within and outside the organization of private universities. These parties will indirectly establish new patterns or change the old order in the institution in the implementation of the internal audit function at private universities. The work or role of these actors is referred to as institutional work (Lawrence & Suddaby, 2006). In this study, institutional work will be used as a basis to explain the commitment and efforts of the organization to carry out the internal audit function as well as changes in the role of internal audit in the organization. In the process

of implementing the internal audit function, institutional work refers to actions aimed at creating, maintaining, and disrupting (Lawrence & Suddaby, 2006).

The implementation of internal financial audits at private universities is important to ensure that operations at private universities run effectively, efficiently, transparently, and accountable and obey the rules to achieve good governance (Good University Governance). This study aims to investigate the efforts and commitments, challenges, and opportunities faced by Private Universities in Central Java to realize Good University Governance (GUG) using a qualitative approach and data collection conducted by in-depth interviews with the Head of the Internal Supervisory Unit at four Private Universities with superior accreditation. Stakeholders' understanding of the challenges and opportunities in the implementation of financial internal audits is taken into consideration to make efforts and fully commit to being able to carry out financial internal audits more effectively and efficiently. The implementation of effective and efficient internal audits can be an indicator of the implementation of good higher education governance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Institutional Theory

Institutional theory is a theory that originated from various social science studies which later developed in various other disciplines, namely economics, public and law, or organizational studies (Darono, 2012). Institutional Theory (Institutional Theory) also called institutional theory states that the process of forming an organization is caused by various institutional environmental pressures that cause institutionalization. The idea behind this theory is that to survive, an organization must be able to convince the public that it is a legitimate entity and worthy of support. Institutional Theory proposed by Scott (2003) explains that institutional theory is used to explain actions and decision-making in public organizations. Institutional Theory emerged and became famous as a reinforcement, for various actions of individuals and organizations influenced by exogenous factors, external factors, social factors, societal expectations, and environmental factors. This Institutional Theory defines that organizations that prioritize legitimacy will tend to try to adjust to external expectations or social expectations where the organization is located. Institutional theory emphasizes "outcomes" rather than "processes" of institutionalization, with little attention paid to the way institutional practice is actually established, adjusted, or eventual (Dillard et al. 2004). As a result, the role of power has been neglected, and its "recursive" institutional nature ignored.

Powel & DiMaggio (2012) explained that in its development, institutional theory has developed in two groups of views, namely old institutional theory (OIT) and new institutional theory (NIT). The OIT argues that institutional processes occur because of values, norms, and attitudes that are taken for granted. NIT argues that institutional processes occur because organizations think logically by considering classifications, routines, scripts schema.

Previous research that discusses Internal Audit in Higher Education using institutional theory has not been done much. Research conducted by Sofyani and Hasan (2021) discusses the Implementation of Internal Control Systems in Higher Education Institutions that focus on determinants, obstacles, and contributions to governance practices and fraud prevention. The study found differences in the size and design of the implementation of the Internal Control System at each university. The implementation of Internal Control is considered to make a positive contribution to accountability and mitigate fraud. Some of the determinants and obstacles faced by Universities in the implementation of Internal Control are also revealed in this study.

Another research that examines the implementation of Internal Control in Higher Education in order to realize Good University Governance is research conducted by Budianto and Putra (2021). This study aims to determine the influence of the role of the internal supervision unit and the implementation of internal control towards the achievement of Good University Governance (GUG). The results of this

study indicate that the role of the internal control unit and the implementation of internal control have a positive and significant effect on the achievement of good university governance.

Other research at universities is research conducted by Efrina (2019). This study aims to determine and describe (1) the financial performance of Universitas Jambi in the Application of Financial Patterns of Public Service Agencies, (2) the service performance of Universitas Jambi in the Application of Financial Patterns of Public Service Agencies (3) obstacles faced by Universitas Jambi in the Application of Financial Patterns of Public Service Agencies. The results showed that the process of implementing the UNJA BLU was analyzed using institutional work theory in the category of undermining assumptions and beliefs for disrupting work mimicry, theorizing, and educating for creating work, as well as enabling, policing, and deterring to maintain work. Several things become evaluations for UNJA in implementing BLU, including; organizational mindset, related to awareness, number and competence of human resources, and systems.

Another research in the field of accounting that uses institutional work is research conducted by Ariyadi (2019). The research uses the framework of institutional work theory, which is in the section of creating and maintaining institutional to provide an overview of the processes and phenomena that occur in the organization which includes the efforts and commitments made by each party and actor in the organization involved in the implementation of the provisions in the preparation of financial statements. This research is an example of research in the field of accounting that highlights how efforts and commitments in organizations process towards a system that must be applied, in this case, the Indonesian government as a public sector organization that seeks to achieve and maintain a Reasonable Opinion Without Exclusion (WTP) in the Central government's Financial Statements.

The research gap in this study is that this study will analyze organizational commitment and efforts in the implementation of the internal audit function using institutional work and analyze the challenges opportunities and adjustments of organizational members at private universities using institutional logic at 4 Private Universities in Central Java. The implementation of internal audits in private universities that occur is influenced by differences in community culture, rules, kinship routines, assistance, and use of information technology. Institutional theory is relevant in this study because it focuses on the influence of the institutional environment in motivating actions in organizations. This study also emphasizes the social context in which the organization is embedded, institutional theory provides a lens for analyzing responses to challenges related to the institutional environment (Okafor et al. 2020).

Institutional Work

The concept of institutional work is that institutional work is actions that can affect and cause an organization to experience institutional processes, but override whether these actions will succeed in forming the institution, have no effect on them, or have significant but undesirable consequences. The concept of institutional work is individual and organizational actions aimed at creating, maintaining, and disrupting organizations/institutions (Lawrence and Suddaby, 2006). Lawrence and Suddaby (2006) classified institutional work into creating, maintaining, and disrupting institutions.

Institutional Logic

The term institutional logic was first introduced by Alford and Friedland (1985) to provide a picture of the conflicting practices and beliefs inherent in the institutions of modern Western society. Alford and Friedland (1985) suggest that each institutional order has a central logic that guides its organizing principles. Practices and symbols are available to individuals, groups, and organizations to further elaborate, manipulate, and use for their own benefit. According to Alford and Friedland (1985) institutions have a central logic that limits the means and goals of individual behavior. Institutions also provide agents and change resources. The contradictions inherent in different sets of institutional logic provide cultural resources for individuals, groups, and organizations to transform identities, organizations, and societies.

Logics is a set of material practices and symbolic constructs that guide institutions, for example, "participation" in democratic institutions or "commodification" of human activities in capitalist

institutions (Friedland & Alford, 1991). Thornton et al. in Kisworo & Shauki (2019) explain the institutional perspective of logic is a metatheoretical framework that studies the interrelationships between institutions, individuals, and organizations in the social order. The institutional *logic* theory is a social construction, a historical pattern of material practices, assumptions, values, beliefs, and provisions that individuals use to produce and reproduce matter, organize time and space, and give meaning to their social reality (Thornton & Ocasio, 2012). Institutional logic provides a link between individual agency and socially constructed cognition and institutional practice.

Friedland and Alford (1991) created a new approach to institutional analysis that places institutional logic to define the content and meaning of institutions. The focus of institutional logic is no longer on isomorphisms but on the effects of different institutional logic on individuals and organizations in a variety of contexts including markets, industries, and organizations. Institutional logic shapes rational behavior and individual and organizational actors have a role in shaping and changing institutional logic (Meyer & Brown, 1977).

The existence of a relationship between institutions and actions, the approach that occurs in institutional logic provides a bridge between macro and micro perspectives. Zilber in Kisworo & Shauki (2019) explains that there are four main principles in the perspective of institutional *logic*, namely: (1) the integration of institutions and structures; (2) the integration of material with symbolic; (3) paying attention to the historical contingencies of institutions; and (4) paying attention to institutions at all social levels. The main principle in institutional logic is the integration between material and symbolic aspects. This symbolic aspect refers to the process of ideation and meaning while the material aspect refers to the structure and practices of the organization (Thornton & Ocasio, 2012).

Internal Auditor or Internal Supervisory Unit at Higher Education

According to Hardiwijoyo in Abqory (2018) internal auditors formed at universities are a process to test and evaluate activities to achieve effectiveness, in addition to providing means of analysis, assessment, recommendations, advice, and information related to the activities audited at universities. The internal audit function is carried out by the Internal Supervisory Unit (SPI). The Internal Supervisory Unit at Universities is further regulated in Permendikbud Number 22 of 2017. The Minister of Education and Culture stated that the Internal Supervisory Unit is a supervisor formed to assist the implementation of supervision of the implementation of the duties and functions of the work unit within the ministry.

The Internal Supervisory Unit in Higher Education according to Aisyah (2017) has responsibility for the rector and all units in charge of the duties of the internal supervisory team. Aisyah (2017) concluded that the internal supervisory unit is tasked and functions to assist the rector in ensuring the achievement of the university's goals and mission by evaluating university programs, improving risk control, and evaluating university compliance with university regulations, in addition to serving as a facilitator for the smooth implementation of audits by external auditors.

The Internal Supervisory Unit formed at Higher Education, is directly responsible to the higher education leadership. This is so that the Internal Supervisory Unit as the implementer of internal audits at Higher Education carries out its duties and functions more independently and can provide more objective assessments to improve the quality of Higher Education. Hery (2018) stated that management hopes that internal audits can create an orderly and well-executed cycle of accounting, management control, and operational performance so that *auditees* can feel the existence and role of internal audits in their organizations.

The formation of an Internal Supervisory Unit in Private Universities is an obligation, while in Private Universities it is not yet an obligation, but based on the pattern of formation of private universities in accordance with the text of the establishment statute of private universities. The establishment of an Internal Supervisory Unit at private universities is driven by the need for private universities to be able to supervise and control the effective, efficient, transparent, and accountable financial management of private universities.

RESEARCH METHOD

Types of Research and Data Collection Techniques

The research method used in this study is a qualitative case study. The qualitative research method of case studies emphasizes qualitative information on an object, event, or activity in an organization (Sekaran & Bougi, 2016). Kisworo & Shauki (2019) explained that to answer how and why research questions, the case study research method must be based on a theory. Nugraheni et al. (2021) explained that case studies are branches of qualitative research that analyze phenomena deeply in real-life situations. The qualitative research method of the case study was chosen because this study aims to investigate the efforts and commitments, challenges, and opportunities of the implementation of internal audit at Private Universities in Central Java. This study used primary and secondary data obtained through in-depth interviews with all respondents and also through literacy studies of previous studies. The respondents in this study were all Heads of Internal Supervisory Units (SPI) and members of the SPI team at all Private Universities accredited superior in Central Java. Interviews were conducted through the guidance questions related to the research objectives.

Data Analysis Technique

The data analysis technique carried out in this study used several stages, namely: first, transcribing the results of interviews and observing the completeness of the interview transcription results, second, inputting interview transcription data into NVivo qualitative data *software*, third, coding using NVivo to obtain words or *phrases* that show prominent facts, fourth, observing the results of coding and data and grouping them into themes that are research findings, fifth, interpreting themes and descriptions, and then using theory to analyze the data.

Table 1. Interview Informant

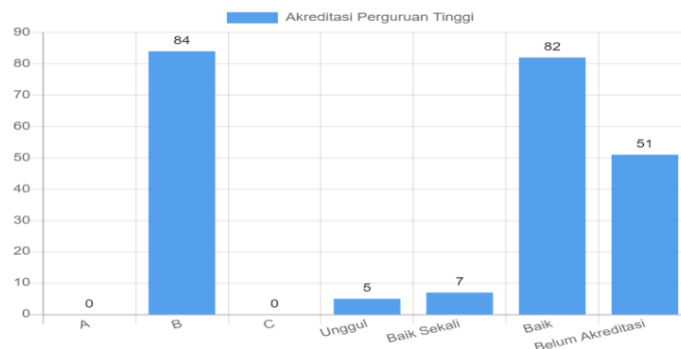
Group of Informants	Code	Role
Auditor	Informant 1	Chairman of SPI of private university A
Auditor	(Informant #2)	Member of SPI of private university A
Auditor	Informant 3	Chairman of SPI of private university B
Auditor	(Informant #4)	Member of SPI of private university B
Auditor	Informant 5	Member of SPI of private university B
Auditor	Informant 6	Chairman of SPI of private university C
Auditor	Informant 7	Member of SPI of private university C
Auditor	Informant 8	Chairman of SPI of private university D

RESULT AND DISCUSSION

Overview of the Implementation of Financial Internal Audit at private universities in Central Java

Private Universities are one form of higher education institution in Indonesia, which obtain establishment permits from the government to provide educational services to the people in Indonesia. Based on Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Universities, it is stated that Private Universities are Universities established and/or organized by the community (Government Regulation Number 4 2014).

Based on data obtained through the LLDIKTI page of Region VI Central Java, there are a total of 229 private universities in Central Java and there are only 5 private universities that have been accredited by Unggul.



Source: LLDIKTI Region VI Dashboard (2023)

Figure 1. Accreditation of Private Universities in Central Java

Based on the BAN PT Regulation on Higher Education Accreditation, Private Universities that have been superiorly accredited are private universities that have exceeded the national standards of Higher Education that have been set. The criteria for establishing superior accreditation include the implementation of financial governance to realize *Good University Governance (GUG)*.

Improving the quality and achievement of good higher education governance (*Good University Governance*) is not an easy thing to achieve by a private university. To realize quality education, it is necessary to manage thoroughly and professionally the resources owned by universities. One of the resources that need to be managed properly by private universities is finance. Finance is a resource that is owned to run daily operations. Private Universities must be able to guarantee the availability of funds to support the implementation of Tri Dharma Perguruan Tinggi and to improve the quality of the private universities sustainably and continuously.

Out of a total of 5 Superior accredited Private Universities, there is 1 private university that has not implemented a full-fledged internal financial audit and is still in the process of structuring the organization and audit procedures and there is 1 private university that has implemented an internal audit but does not yet have a special section or institution that carries out internal financial audits in its organization. The other three private universities have fully implemented the internal audit mechanism in their organizations and have a special and independent section to carry out internal audits. Several Heads of Internal Supervisory Units convey the background and motivation for the implementation of internal audits to their organizations as follows :

"This one may be the motivation related to Good University Governance, which is related to good University governance, there really needs to be an SPI there. Besides that, there are some not pressures, but it is a requirement from BAN-PT, from the Foundation which is indeed to maintain the governance of the University to be better there. Yes, related to such Accreditation. The manager has automatically referred to the BAN-PT rules." (Informant 1- Chairman of SPI of private university A).

"So the background of this, we see that it is all assets, both assets in the form of cash so yes, then the other movable assets belong to the people, belong to Muhammadiyah, so here it is all about managing what the name is including money and movable assets so that they can be trustworthy, transparent and accountable." (Informant 3 – Chairman of SPI of private university B).

Financial management is a challenge for the management of private universities. Transparency and accountability are things that must be upheld in every financial management by remaining principled in accounting principles, including the implementation of internal and external audits that occur at private universities. The implementation of internal financial audits plays an important role in the financial management process and requires the commitment and efforts of each unit in private universities to support the implementation of these processes.

The development of the times and the tight competition requires private universities to continue to improve the quality of the implementation of the quality of education. The internal financial audit is a process carried out by private universities to monitor and supervise the use of resources to ensure the availability of funds to carry out operational processes at private universities that are effective, efficient, transparent, and accountable. The Internal Audit Function in private universities is continuously

developing. The role of internal audit is not only a monitoring and supervision tool but also a function that carries out the role of a consultant for the organization, to assist the organization in carrying out operations and managing risks by identifying problems and providing suggestions for improvement. This role then poses challenges as well as opportunities in the implementation of internal audits.

The internal audit function at private universities stands as an independent body and is directly responsible to the Rector / Head of private universities. To ensure that the internal audit function runs well, the internal audit function is established as an official body that stands independently in the organization, and the internal audit function is required to provide an official report to the Head of private universities. This was stated by Informant 6 from private university C :

"So the BPI (Internal Supervisory Bureau) is responsible and authorized by the Rector. Organizationally, the structure is just below the chancellor so we only do what the chancellor orders. Related to audits and many other things and report them to the chancellor and provide recommendations to the chancellor but the execution of the recommendations is in the hands of the chancellor. "

The Internal Audit function in private universities must have independence, and freedom, provide unlimited opinions, and unambiguous opinions, and report every problem in a real and fair manner. Independence provides space for internal auditors to show their work performance freely and objectively. Without independence, the internal auditor function cannot generate opinions as expected. The role of internal audit functions requires unlimited freedom, to be able to carry out various tasks for the organizations they serve.

Efforts and Commitments for the Implementation of Financial Internal Audit

Institutional work is related to the efforts of actors and the influence of the environment in motivating organizational actions to implement certain practices. Institutional work focuses on how the efforts of individuals and actors collectively transform, create a new institutional structure, and adjust to that structure through interaction processes and routines (Lawrence et al. 2011). Lawrence and Suddaby (2006) present a classification of institutional work that is in the process of creating, maintaining, and disrupting institutions. Meanwhile, Perkmann and Spicer (2008) and Chiwamit et al. (2014) present institutional work differently, namely political work, technical work, and cultural work. The commitment and efforts to implement internal audits at private universities will be analyzed using political work, technical work, and cultural work, using the institutional work approach (Perkmann and Spicer, 2008) as follows:

Table 2. Institutional Work Theory on Efforts and Commitments for the Implementation of Internal Audit

Coding	Issues Discussed	Theme Organizing	Global Theme
Motivation	<ul style="list-style-type: none"> a. Regulatory Support b. Vision and Mission to achieve accountable, transparent, effective, and efficient financial statements c. BAN-PT Advocacy 	<i>Advocacy</i>	<i>Political Work</i>
Implementation Basics	Preparation of Guidelines for the Implementation of Internal Audit	<i>Enabling Work</i>	
	<ul style="list-style-type: none"> a. Organization Structure b. Agency/Institution of Internal Supervisory Unit 	<i>Defining</i>	
Implementation of Internal Audit Functions	<ul style="list-style-type: none"> a. Preparation of Standard Costs b. <i>Benchmarking</i> c. Audit Implementation Guidelines d. Audit Implementation SOP e. Preparation of Recommendations and Follow-up on Findings f. Consultation and Guidance 	<i>Mimicry</i>	<i>Technical Work</i>
	Competency Development	<i>Educating</i>	
Cultural Cultivation	a. Institutionalize the Internal Audit Function	<i>Constructing identities</i>	<i>Cultural work</i>
	<ul style="list-style-type: none"> b. The Role of Internal Auditors c. Rector's Role 		
	<ul style="list-style-type: none"> a. Organizational Work Culture b. Socialization c. Rewards 		

Source: Processed data (2023)

To investigate the efforts and commitment of private universities in implementing internal audit theory *Institutional work* can provide an overview through the process of *political work*, *technical work*, and *cultural work*. In the *political work* stage, the results of interviews with respondents showed that there were efforts to implement internal audits, namely through the motivation of private universities and the stipulation of guidelines for the implementation of internal audits set by private universities. This is reflected in the existing regulations and policies in private universities, the vision and mission of leaders and advocacy in private universities for regulations imposed by BAN PT, the preparation of guidelines for the implementation of internal audits, and the establishment of internal audit institutions in the organization.

The vision of a private university is a reflection of a situation that is expected and aspired to by the Heads of private universities. The vision also represents the perspective and interests of the Leaders in private universities. Advocacy efforts are reflected in the vision and mission expressed by Leaders of private universities. Advocacy is carried out through deliberate activities that represent the views and interests of actors (Galvin, 1999). The Rector as the Head of private universities plays a very important role as the main actor in the implementation of internal audit at private universities.

Advocacy activities through the vision and mission of the Rector of private universities encourage the audit function to further create a financial supervision and control process so that it can produce accountable, transparent, effective, and efficient financial statements. Efforts to create accountable, transparent, effective, and efficient financial statements are by implementing internal audits. This was conveyed by Informant 8 as follows:

"Because we have included the elements of achievement performance indicators that we have set the target and we have adjusted it to the Strategic Plan target. So it just so happens that our new strategic plan in 2022 and our instruments are really already using the strategic plan target. Hopefully later when we can assess the achievement we can know for example that the target achieved is sixty percent so we can declare that sixty percent of the test mission vision in particular is achieved". (Informant 8 – Chairman of LPPM of private university D).

The efforts and commitments of the implementation of the internal audit were also disclosed by the Chairman of the Internal Supervisory Agency at private university C, who explained the advocacy process for The provisions of BAN-PT, namely:

"Only as an organization, we should also run according to the prevailing principles, and because we also have stakeholders we must try to account for the organizational movement of the organization in all aspects to our stakeholders. Well, our stakeholders, maybe yes, students, graduate users, alumni, maybe also relevant regulatory institutions from the government including LLDikti, there is a BAN on universities, too. Well, that's why then BPI there is a kind that we must be able to account for the running of the wheels of a university that has stakeholders and one of the things that needs to be developed, of course. That trust can be built from many aspects, one of which is related to transparency and accountability of the financial system. " (Informant 6 – Chairman of SPI private university C)

In the *political work* process, there are stages of *enabling work*. *Enabling work* is an effort to formulate regulations and guidelines that can facilitate and support institutions (Lawrence and Suddaby, 2006). In order to provide guidelines and a basis for the implementation of an internal audit, each private university prepares a Guidebook for the Implementation of Internal Audit as one of the efforts to implement internal audit in the organization, as disclosed by Informant 3 as follows:

"This rule is there, we collect it, finally SK 051 Year 2018 came out there had set the provisions, then that was the beginning of our socialization, finally now everything is in accordance, God willing with the rule because if it is not under the rules, we must return it. This means that this tariff is SBU (General Cost Unit) and this applies to all levels of both study programs and faculties, up to the Rectorate, BPH all. "

The efforts and commitment of private universities in implementing internal audits are also seen in the process of establishing an independent institution or internal audit implementing body in their organization, as expressed by Informant 1:

"If SPI is actually a long time ago, it has been almost 10 years, it means that the implementation has been running smoothly, At the beginning we did not know because I have been the Chairman of SPI for more than 5 years, but the SPI has been running for more than 10 years. This means that I am here that the rules already exist and the rules must be implemented, indeed some document constraints may be provisions and SOPs that need to be improved according to the current provisions, indeed it is often done. This means that rules already exist but are growing. When something is new and needs to be adjusted, it needs to be adjusted. "

The Head of the Internal Supervisory Unit of Private University C also revealed:

"Audit activities, especially our finances, before there was an Internal Supervisory Bureau (BPI), were carried out by internal auditors under the Financial Administration Bureau. Actually, the internal auditor already has an institution in the statute, and Ortala has existed since 2013. But then in the latest statute, it was confirmed that the BPI or the Internal Supervisory Agency was directly under the Rector. So the BPI is responsible and authorized by the rector to carry out internal supervision. So the organizational structure is carried out by the Rector."

In the process of *technical work*, organizational efforts and commitments can be seen through the process of developing the competence of internal auditor members and the openness of internal auditor members in the context of consulting and fostering other organizational members. This application was disclosed by several auditor members at private universities in Central Java as follows:

"So we do assistance. We don't do punishment but we do more assistance for them. The spirit of self-improvement, huh. In my opinion, it can reflect that good governance may still be effective and leading, because the process is very general and systemic and all lead to both the vision and mission and governance of good university governance. " (Informant 8 – Chairman of LPPM Private University D).

"There is such a refreshment of training material related to later we like what the audit looks like because of course our audit from year to year is different looking at the interests or needs desired by the Leader. If in the first year, we want to see the first tripping mat, it's our audit procedure strategy like this. So we still have training together, then after the auditees have been neatly arranged, they already understand the rules, meaning that our audit strategies must be different, so we can no longer use the same audit strategy. " (Informant 3 – Chairman of SPI of private university B).

The efforts and commitment of private universities in the implementation of internal audit can also be seen in how the private universities implement their organizational culture. In this case, several private universities also revealed that the Rector's role in instilling organizational culture is very important related to the implementation of internal financial audits.

"Efforts to socialize it are actually carried out by the Rector himself, who socializes this BPI to all components in our private universities, both in their meetings with Top Managers, Middle Managers, Lower Managers or First Line Managers or non-operational employees including Deans. The Chancellor often invites us to always meet at several events, there are many events. Well, there he always wanted to sound to socialize the existence of BPI that had been formed. This has been done since the Rector served as Rector. So yes, we know the existing units, Faculties, Study Programs, Bureaus, and institutions that we exist. " (Informant 6 – Chairman of SPI of private university C).

Challenges and Opportunities for the Implementation of Financial Internal Audit

Adjustment of organizational members, opportunities, and challenges of private colleges in Central Java in implementing internal audits is explained using an *institutional logic* approach (Perkmann and Spicer, 2008). *Institutional logic* is a set of symbolic constructions (*symbolic carriers*) and materials (*material carriers*) that guide organizing principles (Friedland and Barbara 2019; Lepoutre and Valente 2012). *Symbolic carriers* consist of a set of rules, belief systems, and norms embedded in *institutional logic*. *Material carriers* consist of *routines, artifacts, and relational systems* (Scott, 2003).

An analysis of the challenges and opportunities of the Implementation of Financial Internal Audit described using Institutional Work theory is presented in the following table:

Table 3. Adjustments, Opportunities, and Challenges in the Implementation of Internal Audit at private universities in Central Java

Coding	Issues Discussed	Theme Organizing	Global Theme
Organization Member Response	a. Regulation	<i>Symbolic system-symbolic carrier</i>	Customization
	b. Achievement of <i>Good University Governance</i>		
	a. Standard Operating procedure	<i>Routines - Material carriers</i>	
	b. Organizational Culture		
	a. Internal Audit Implementation	<i>Artifacts - Material carriers</i>	
	b. Participate in the development of Competencies		
	Consultation to the Internal Audit Function	<i>Relational system - Material carrer</i>	

Support	Regulation	<i>Symbolic system-symbolic carrier</i>	Opportunities
	<ul style="list-style-type: none"> a. Transformational and democratic Leadership Styles b. Enthusiasm of each unit in private universities c. The existence of accreditation institutions d. The Existence of the Internal Audit Function 	<i>Relational system - Material carrer</i>	
	Internal Audit Implementation Guidelines	<i>Artifacts - Material carriers</i>	
Constraints	<ul style="list-style-type: none"> a. The existence of an Internal Audit Function that has not been established as a separate institution b. Limited socialization process 	<i>Relational system - Material carrer</i>	Challenges
	<ul style="list-style-type: none"> a. Do not yet have an Information Technology Application in the audit process 	<i>Artifacts - Material carriers</i>	
	<ul style="list-style-type: none"> a. HR Limitations on the Internal Audit Function 	<i>Routines - Material carriers</i>	

Source: 2023 data processed

Several logics influence a private university to implement internal audits. In terms of *symbolic carriers*, the dominant logic that motivates private universities to implement internal audits is due to the needs of the organization in terms of supervision and control in the management of existing resources at private universities. Another dominant logic is the existence of government regulations to achieve good university governance to provide good education services for the community. Scott (2003) explains that regulations are *symbolic carriers* that are widely recognized and have more influence on the implementation of a practice. In line with the research of DiMaggio and Powell, 1983; Thornton et al. 2012 explain that the actions and feelings of individuals to produce and reproduce views and interpret social reality are also influenced by isomorphism. Coercive isomorphism is encouragement from external parties in the form of insistence on regulations that need to be obeyed by the organization. However, regulation is actually not the most dominant logic to motivate the implementation of internal audits. Logic in the form of awareness and trust in the importance of the implementation of internal audit in private universities is the most dominant driver of the implementation of internal audit in private universities.

In addition to the *symbolic carrier*, individual logic in the implementation of internal audit is also influenced by a *material carrier*. Material carriers consist of *routines*, *artifacts*, and *relational systems*. Routines are behaviors that are habits or actions that have been patterned and become the culture of the organization. Routines can refer to standard operational procedures or the role of individuals/actors in the organization. *Artifacts* are the results of the creation of human intelligence that can help complete a practice or job. A *relational system* is a relationship between individuals and relationships between organizations (Kisworo and Shauki 2019; Scott 2003).

Routines can be in the form of standard operational procedures regarding internal audit mechanisms, organizational culture, and the implementation of the main tasks and functions of internal audit as well as all units in private universities. *Artifacts* in the form of the use of information technology in the preparation of audit evidence, even though the use of information technology has not been fully used in the audit process. Relational system in the form of relationships and coordination between individuals

of each unit in private universities. The coordination in question is a comprehensive coordination that starts from the audit scheduling mechanism to the follow-up of audit findings.

Symbolic carriers and *material carriers* can influence the actions of individuals/actors in adjusting to the implementation of internal audit. The adjustment of organizational members to the implementation of internal audit and the institutionalization of the internal audit function is that each organizational unit is increasingly aware of the provisions and limitations in the use of funds of private universities. Each unit is increasingly aware that there are provisions and policies adopted by private universities in order to maintain and control its resources.

Each organizational unit made adjustments by increasingly feeling the need to improve its understanding and knowledge of financial management from private universities. The Internal Audit function is open for discussion, communication, and consultation with units that require assistance in preparing financial accountability reports so as not to deviate from the predetermined provisions and guidelines. A *relational system* in the form of kinship relations between individuals that run well in one private university will be able to motivate each individual to manage their finances in a more accountable, transparent, effective, and efficient manner.

The adjustment of the implementation of the internal audit was also made by the Rector as the head of private universities. The Chancellor will receive reports of audit findings that have been carried out by internal auditors. The Chancellor will review the audit findings and separate the findings from the administrative category and the findings from the category containing *fraud* elements. For findings in the category of administrative errors, the Chancellor will prepare recommendations for necessary improvements, while findings in the category of fraud will be reviewed in more depth with an investigative audit.

The opportunities that private universities have in implementing internal audits both in the adjustment of its members and the role of the Rector in the process of implementing internal audits are disclosed by the informants as follows:

"What I like is that the value formed by all budget users, both faculties and study programs, they have begun to realize that ohya we are supervised, ohya we cannot use the budget as I please, ohya there are rules. Why can I say that, if they want to use it, they want to use the budget, they must come here, ask, ma'am, this is really not, afraid that there will be audit findings, meaning that the accountability is true." (Informant 3 – Chairman of SPI of private university C).

The Rector as the leader of a private university has a very important role in realizing *Good University Governance*, one of which is through the implementation of internal audits at private universities. In relation to the *relational system*, the full support of the Chancellor is indispensable as the main driver of the implementation of internal audit. Internal Auditors work on the orders of the Chancellor. The Chancellor initiates the assignment of internal audit by preparing an audit schedule/agenda together with a team of internal auditors. The Chancellor also analyzes and reviews the results of the audit with the internal auditor team to provide recommendations and follow-up on the audit findings.

One of the opportunities for the successful implementation of internal audits at private universities is the presence of a leader who has a transformative and democratic leadership style. Transformational leadership styles are characterized by leaders who motivate and inspire through a clear and purposeful vision and mission. Transformational leaders provide intellectual support through *mentoring* and *coaching*, encouraging organizational members to innovate, and are willing to listen to suggestions and input from organizational members (Caillier, 2015; Sadeghi and Pihie, 2012). Transformational leaders tend to value dissent and encourage a culture of openness. Transformational leaders seek to increase individual and organizational commitment and create engagement between leaders and organizational members.

The support of the Rector and the commitment of all units at private universities are wrong in the form of opportunities for the implementation of internal audits at private universities. This was conveyed by Informant 1 (Chairman of SPI of private university A) as follows:

"Yes, everyone has a good commitment, that SPI must continue to be carried out related to quality, yes, the goal of all budgets is that the goal will be achieved, so that the quality of superior accreditation will still be achieved. So the use of the budget is directed there. Can maximize the budget to achieve organizational goals with good control. The leadership style of all leaders is open, which means that they have a good commitment, yes, to implement SPI this must be firm there. "

In addition to audit implementation opportunities, there are also obstacles to audit implementation. Not all private universities have a special unit that performs internal audit functions. The internal audit function is still integrated with the financial section or becomes an integral part of the Internal Quality Assurance Unit Function. The implementation of audits related to financial management is carried out directly by external auditors who will provide audit results in the form of opinions on the Financial Statements made by the Financial Section of private universities. This is one of the obstacles to the implementation of an accountable, transparent, and independent financial internal audit. This was conveyed by Informant 8 (Chairman of LPPM of private university D) regarding the implementation of financial internal audits at their institutions :

"So we don't have a separate institution yet, for which the financial function is not separate because it is integrated with the institution. However, for the financial domain, we only audit from the administrative side, while in terms of financial reporting, accounting, and others, if we are directly organized by the vice chancellor of finance, under which there is a financial bureau, then there is also an accounting section, what part is already under the financial bureau, there is a finance section in each faculty. And audited from KAP, so there is an external audit process. "

Another obstacle faced by private universities in the implementation of financial internal audits in their institutions is the limited number of qualified and competent auditors conducting audits. Private universities face the challenge of limiting the number of Human Resources (HR) when compared to the workload. With a fairly wide scope of work, the internal function of the auditor requires adequate human resources. To meet the adequacy of human resources in the implementation of internal audits, private universities also recruit other parties outside the internal auditor to be *an ad hoc* (temporary) team for the implementation of internal auditors.

"So we do recruitment every year. We have very limited human resources, only me, Mrs. Eni, and two staff auditors. We ended up using it ad hoc. Well, ad hoc is who. Ad hoc is one, I observe lecturers in economics that I can recruit, accounting who can work in quotes. Then the second is alumni students. I have thesis guidance. From there I could see. They are usually test cases, I use internal rules. Here you hold something secret, if you are not professional enough to be an auditor, I can ask the Rector to revoke his diploma. " (Informant 3 – Chairman of SPI of private university B).

CONCLUSION

The Internal Audit function is one of the important components in the financial management of private universities. The Internal Audit function plays a role in the entrepreneurship and control of financial governance in a private university. The existence of an internal audit function is a necessity for private universities to ensure that the resources owned by private universities are managed in an accountable, transparent, effective, and efficient manner. The efforts and commitment of private universities in Central Java in implementing Internal Audit are identified through *institutional work* (*political work*, *technical work*, and *cultural work*). Internal audits that have been applied to private universities have assisted management in supervising and controlling the use of resources. The implementation of internal audits at private universities encourages the achievement of the vision and mission set by the leadership of private universities. Internal audit is a process used by private universities to align material

practices, thoughts, beliefs, and values of organizational members on the importance of internal audit as a form of supervision and control of resources.

The implementation of internal audits at private universities in Central Java has opportunities. These opportunities are: (1) the availability of regulatory support, (2) having leaders with an open and transformational leadership style, (3) very enthusiastic members of the organization (4) the existence of an Internal Auditor Body formed in the organization, (5) the existence of Higher Education accreditation assessment institutions (6) the existence of Guidelines and Guidelines for the Implementation of Internal Audits at private universities.

Meanwhile, the internal audit implementation challenges faced by private universities in Central Java include: (1) Internal Auditors who are not yet fully independent, the internal audit function is carried out by the finance department and has not become a separate unit from other units in private universities, (2) Not yet utilizing information technology to the fullest, the implementation of internal financial complaints has not used special financial applications. The use of information technology is still limited to financial applications related to the implementation of the budget, (4) The limitations of internal auditors owned by private universities, the limited number of human resources is not comparable to the scope of the audit carried out, becomes an obstacle in the completion time of the audit, so private universities conduct a temporary (ad hoc) auditor recruitment process.

This research is expected to provide implications both theoretically and practically for the development of Private Universities, especially in their financial governance. Improving financial governance can increase the achievement of *Good University Governance* which will further encourage private universities to become higher education institutions that have strong competitiveness.

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